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ABSTRACT

This booklet provides figures and tables of data on the financial characteristics of institutions of higher education from 1980 to 1988. The data were gathered annually by the National Center for Education Statistics through the Integrated Postsecondary Education Data System. Nine figures display current funds revenues and expenditures in constant dollars by source, by purpose for fiscal year 1988, for private and public institutions by control for fiscal year 1988, by percentage distribution for 4-year and 2-year institutions of funds revenues and by percentage distribution of funds expenditures of 2- and 4-year institutions respectively for fiscal year 1988. Eleven tables list data for years 1979-80 to 1987-88 on current revenues and expenditures by source (for public and private institutions), by purpose (for private and public institutions), and by selected categories and state for fiscal year 1988 and for fiscal year 1987 and 1988 compared. Data on both 1988 and 1987 by state for public and private institutions of higher education are presented in tabular form. A final table lists consumer price index factors for 1979-80 through 1987-88. The text also includes a section on survey methodology and an appendix listing "Data Category Definitions." (JB)

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Current Funds Revenues and Expenditures of Institutions of Higher Education: Fiscal Years 1980–88

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Current Funds Revenues and Expenditures of Institutions of Higher Education: Fiscal Years 1980–88

Kristin Keough
Postsecondary Education Statistics Division

Data Series:
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U.S. Department of Education
Office of Educational Research and Improvement NCES 91-219

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National Center for Education Statistics

"The purpose of the Center shall be to collect, and analyze, and disseminate statistics and other data related to education in the United States and in other nations."—Section 406(b) of the General Education Provisions Act, as amended (20 U.S.C. 1221e–1).

August 1991

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Highlights

- The rate of increase for total revenues of all institutions of higher education outpaced inflation from fiscal year 1980 through fiscal year 1988, as shown in constant dollars in figure 1; in current dollars, total revenues increased by 7.5 percent from fiscal year 1987 to fiscal year 1988 (table 8).

- Federal sources of revenue have declined as a percentage of total revenues since fiscal year 1980. In fiscal year 1988, federal revenues had fallen to 12.6 percent of total revenues from 15.2 percent in fiscal year 1980 (table 1).

- The decline in the percentage of federal support has affected both public and private institutions (tables 2 and 3). Federal sources make up a greater percentage of revenue for all private than for all public institutions (figure 4).

- Although state governments have been and still are the largest source of revenue for public institutions, this source has declined as a percentage of total revenues from 46.3 percent in fiscal year 1980 to 43.4 percent in fiscal year 1988 (table 2).

- Tuition and fees have increased as a source of revenue for all institutions since fiscal year 1980 (table 1). From fiscal year 1980 through fiscal year 1988, tuition and fees increased from 12.5 percent to 15.0 percent for public institutions (table 2) and from 35.9 percent to 39.1 percent for private institutions (table 3), as a percentage of total revenues.

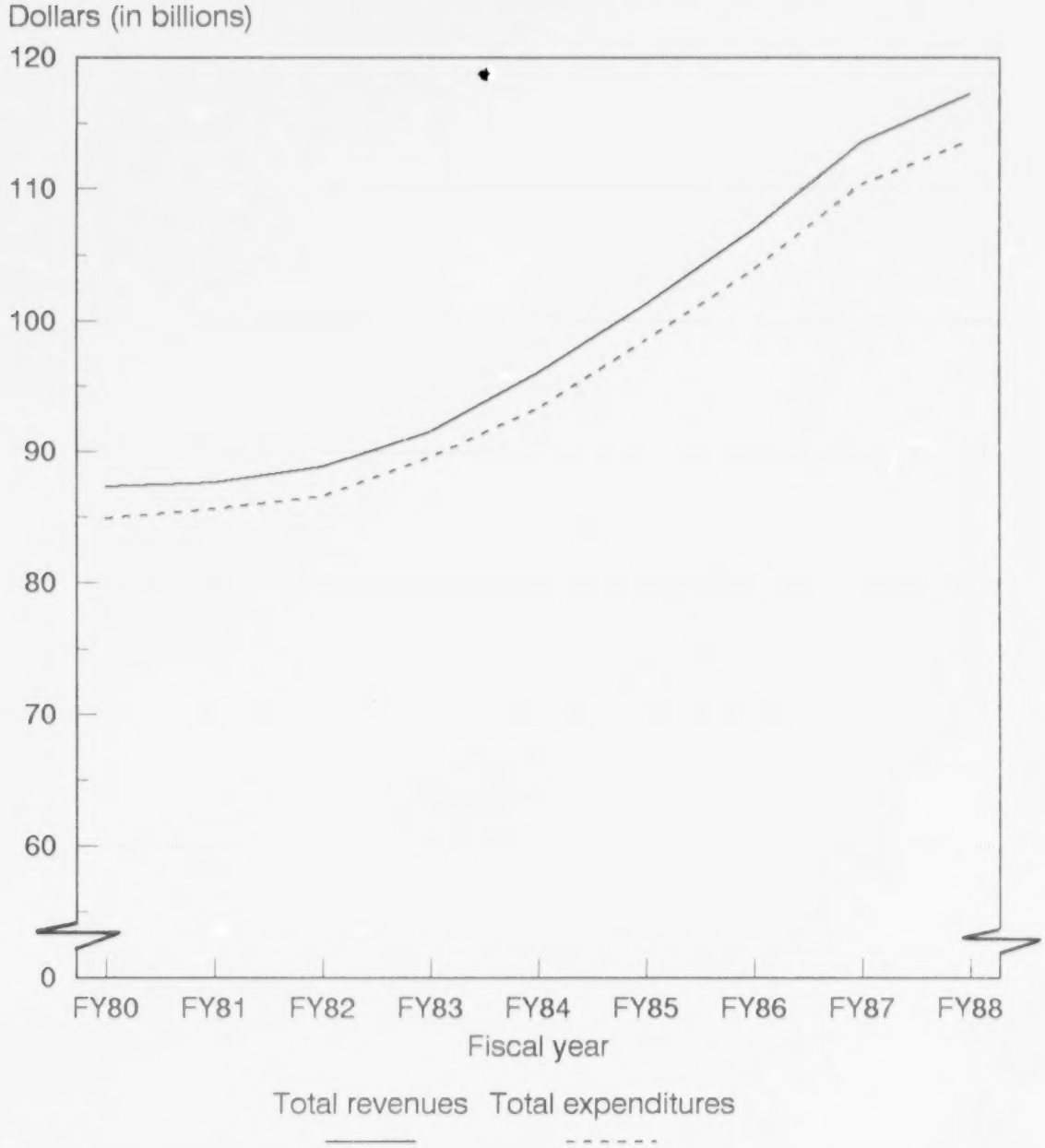
- Like revenues, the rate of increase for expenditures for all institutions has outpaced inflation from fiscal year 1980 through fiscal year 1988, as shown in constant dollars in figure 1; in current dollars, total expenditures increased by 7.2 percent from fiscal year 1987 to fiscal year 1988 (table 8).

- Instruction continued to be the largest expenditure category for all institutions (table 4). Instruction accounts for a greater percentage of expenditures for public institutions than for private institutions (tables 5 and 6) and was a larger percentage of expenditures for 2-year institutions than for 4-year institutions in fiscal year 1988 (figures 8 and 9).

- New York State spent more on scholarships and fellowships than other states although New York ranked second in levels of total revenues and expenditures (table 7).

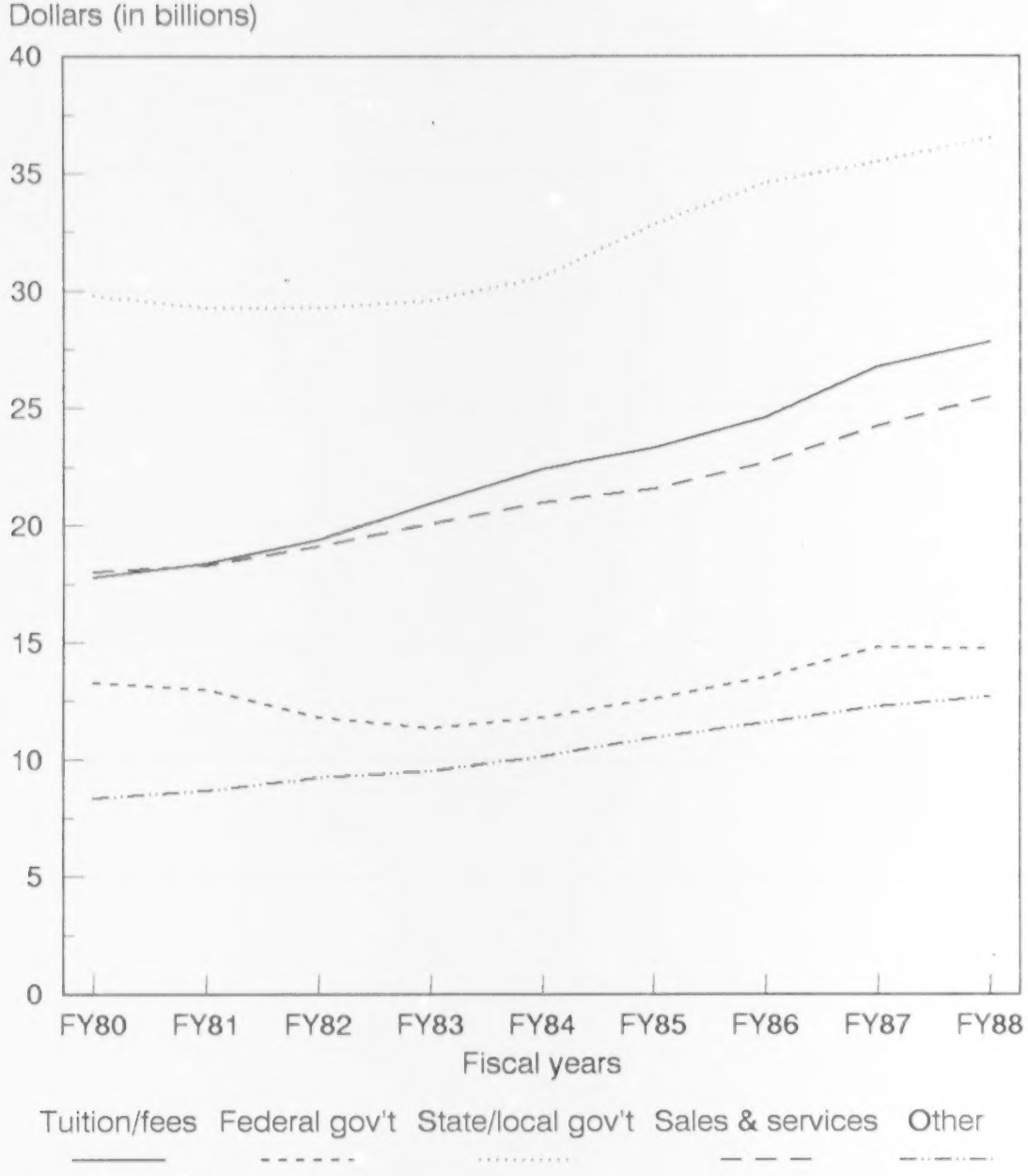
- Of all states, Arkansas showed the highest rate of increase from fiscal year 1987 to fiscal year 1988 in levels of revenues and expenditures for all institutions (table 8).

Figure 1--Total current funds revenues and expenditures in constant dollars



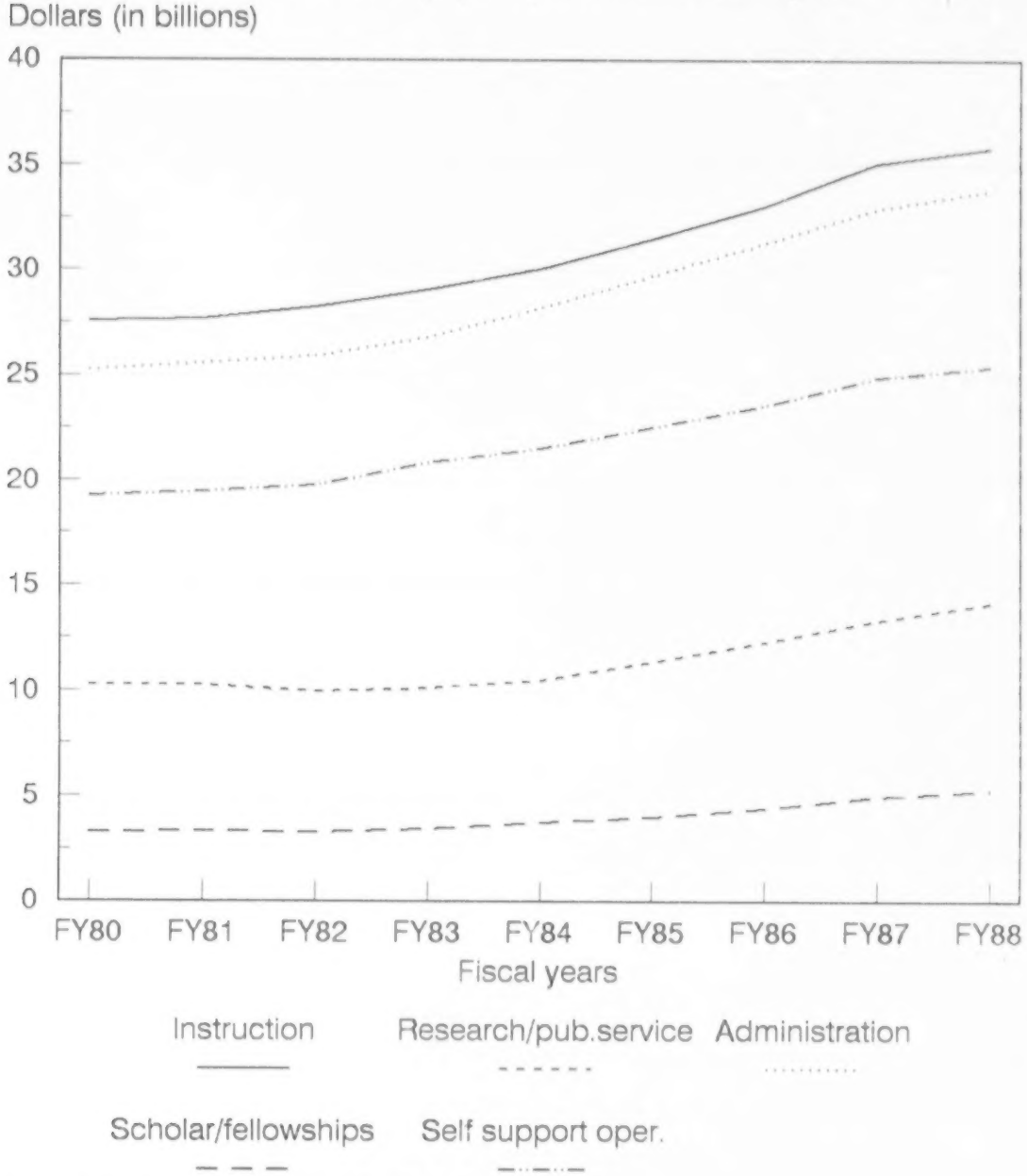
SOURCE: HEGIS and IPEDS "Finance" surveys, fiscal years 1980-88
Based on data in tables 1 and 4

Figure 2--Current funds revenues in constant dollars by source



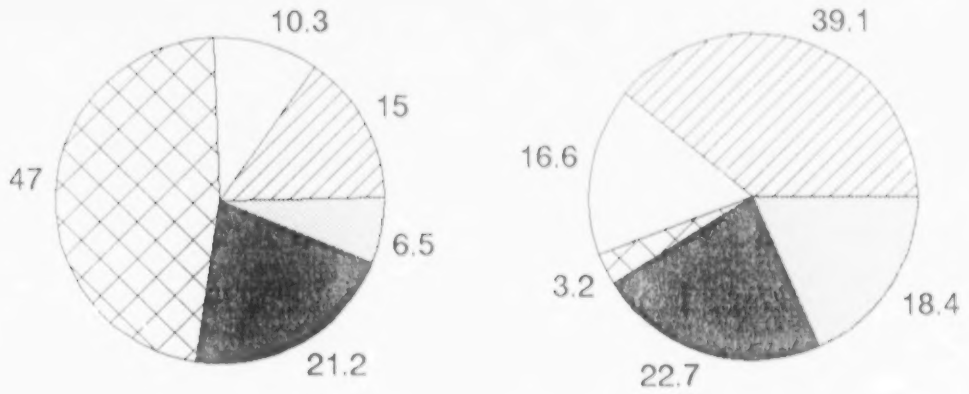
SOURCE: HEGIS and IPEDS "Finance" surveys, fiscal years 1980-88. Data from table 1. Data category definitions in appendix.

Figure 3--Current funds expenditures in constant dollars by purpose, fiscal year 1988



SOURCE: HEGIS and IPEDS "Finance" surveys, fiscal years 1980-88. Data from table 4. Data category definitions in appendix.

Figure 4--Percentage distribution of current funds revenues of public and private institutions by control, fiscal year 1988



Public
Total $74,771,255

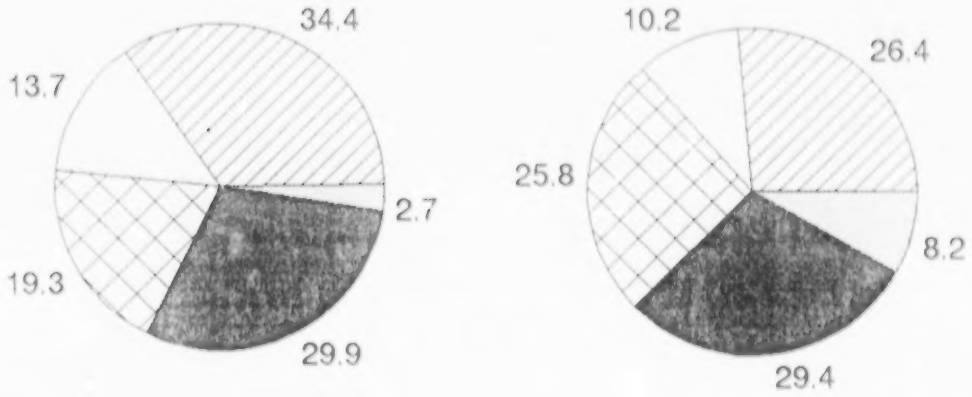
Private
Total $42,529,887

(in thousands)

Tuition
Federal gov't
State/local gov't
Sales and service
Other

Source: 1987-88 IPEDS "Finance" survey.
Based on data in tables 2 and 3.
Data category definitions in appendix.

Figure 5--Percentage distribution of current funds expenditures of public and private institutions by control, fiscal year 1988



Public
Total $72,641,305

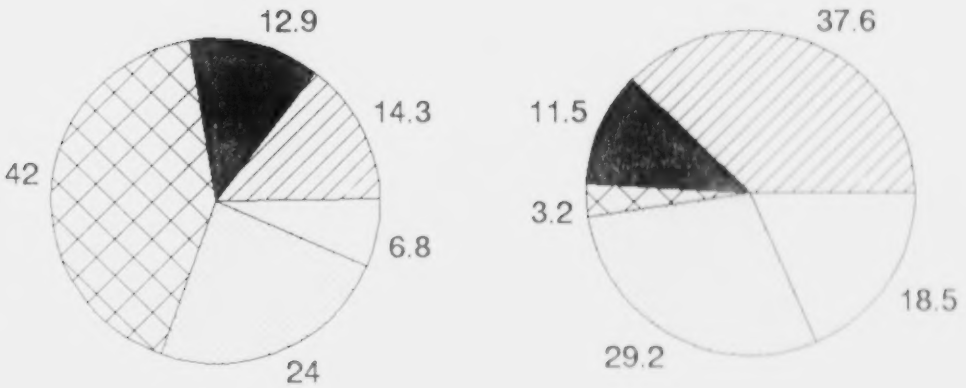
Private
Total $41,118,914

(in thousands)

Instruction
Research/pub.service
Self support oper.
Administration
Scholar/fellowships

SOURCE: 1987-88 IPEDS "Finance" survey.
Based on data in tables 5 and 6.
Data category definitions in appendix.

Figure 6--Percentage distribution of current funds revenues of 4-year institutions by control, fiscal year 1988



Public
Total $63,166,198

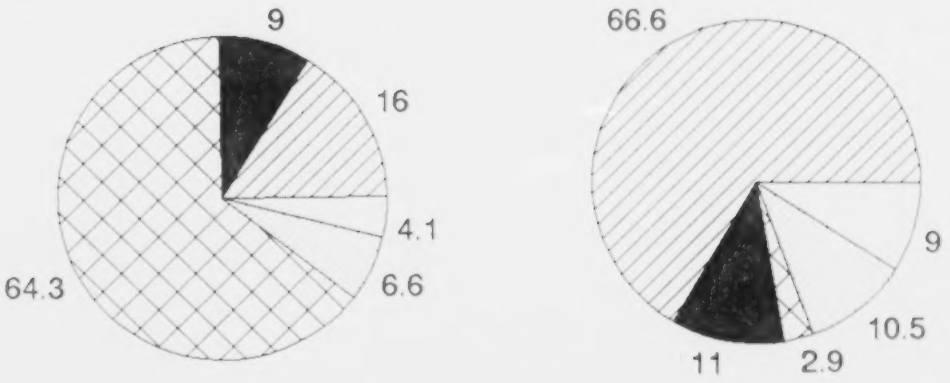
Private
Total $41,785,885

(in thousands)

Tuition
Federal gov't
State/local gov't
Sales and services
Other

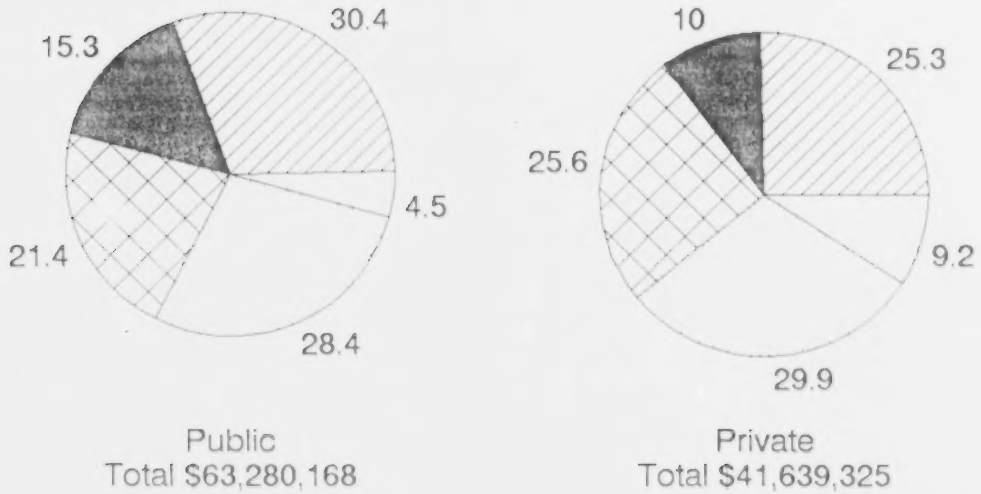
SOURCE: 1987-88 IPEDS "Finance" survey
Categories consistent with HEGIS publications.
Data category definitions in appendix.

Figure 7--Percentage distribution of current funds revenues of 2-year institutions by control, fiscal year 1988



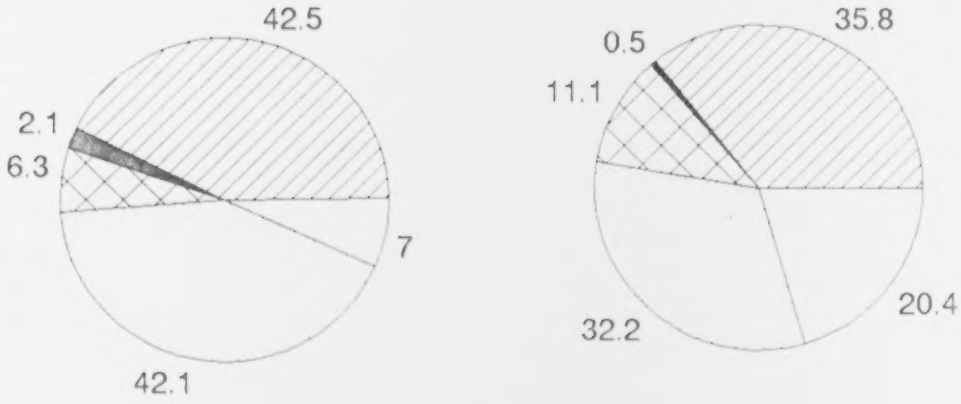
SOURCE: 1987-88 IPEDS "Finance" survey.
Categories consistent with HEGIS publications.
Data category definitions in appendix.

Figure 8--Percentage distribution of expenditures of 4-year institutions by control, fiscal year 1988



SOURCE: 1987-88 IPEDS "Finance" survey.
Categories consistent with HEGIS publications.
Data category definitions in appendix.

Figure 9--Percentage distribution of current funds expenditures of 2-year institutions by control, fiscal year 1988



Source: 1987-88 IPEDS "Finance" survey.
Categories consistent with HEGIS publications.
Data category definitions in appendix.

Table 1--Current funds revenues of institutions of higher education, by source: 1979-80 to 1987-88

Source	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds revenues	$58,619,982	$65,584,789	$72,190,856	$77,595,726	$84,417,287	$92,472,694	$100,437,616	$109,144,709	$117,301,141
Tuition and fees	11,930,340	13,773,259	15,774,038	17,776,041	19,714,884	21,283,329	23,116,605	25,705,827	27,800,180
Federal Government	8,902,843	9,747,586	9,591,805	9,631,097	10,406,166	11,509,125	12,704,750	14,238,931	14,771,894
Appropriations	1,223,429	1,346,835	1,297,832	1,347,259	1,426,539	1,570,590	1,617,510	1,656,245	1,664,054
Unrestricted grants and contracts	965,300	1,126,558	1,173,656	1,225,523	1,332,157	1,474,586	1,658,636	1,878,202	1,980,749
Restricted grants and contracts1/	5,582,997	6,005,317	5,848,329	5,608,619	6,024,108	6,570,045	7,190,345	7,690,232	8,225,069
Independent operations (FFRDC)2/	1,131,117	1,268,877	1,271,988	1,449,695	1,623,363	1,893,904	2,238,259	3,014,251	2,902,022
State governments	18,378,299	20,106,222	21,848,791	23,065,636	24,706,990	27,583,011	29,911,500	31,309,303	33,517,015
Appropriations	17,611,594	19,266,186	20,963,863	22,084,273	23,635,761	26,373,160	28,402,288	29,337,120	31,298,537
Unrestricted grants and contracts	91,892	84,848	107,630	101,155	120,546	135,139	154,109	213,461	217,208
Restricted grants and contracts	674,813	755,188	777,298	880,208	950,683	1,074,712	1,355,102	1,758,722	2,001,269
Local governments	1,587,552	1,790,740	1,937,669	2,031,353	2,192,275	2,387,212	2,544,506	2,799,321	3,006,263
Appropriations	1,314,368	1,482,536	1,603,904	1,693,399	1,826,590	1,973,284	2,153,160	2,294,133	2,470,439
Unrestricted grants and contracts	36,891	29,629	41,055	37,006	43,421	63,442	56,975	92,724	76,638
Restricted grants and contracts	236,293	278,575	292,710	300,948	322,264	350,485	334,371	412,465	459,186
Private gifts, grants, and contracts	2,808,075	3,176,670	3,563,558	4,052,649	4,415,275	4,896,325	5,410,905	5,952,682	6,359,282
Unrestricted	1,084,041	1,210,903	1,357,419	1,552,294	1,674,942	1,944,876	2,111,972	2,234,942	2,235,096
Restricted	1,724,034	1,965,766	2,206,140	2,500,355	2,740,333	2,951,448	3,298,933	3,717,741	4,124,186
Endowment income	1,176,627	1,364,443	1,596,813	1,720,677	1,873,945	2,096,298	2,275,898	2,377,958	2,586,441
Unrestricted	670,841	770,358	906,845	958,392	1,021,134	1,227,797	1,285,194	1,229,943	1,340,788
Restricted	505,785	594,085	689,968	762,285	852,811	868,501	990,704	1,148,015	1,245,654
Sales and services	12,094,281	13,677,366	15,543,098	17,024,567	18,467,779	19,701,912	21,274,265	23,283,927	25,490,497
Educational activities	1,239,439	1,409,730	1,582,922	1,723,484	1,970,747	2,126,927	2,373,494	2,641,906	2,918,090
Auxiliary enterprises	6,481,458	7,287,290	8,121,611	8,769,521	9,456,369	10,100,410	10,674,136	11,364,188	11,945,841
Hospitals	4,373,384	4,980,346	5,838,565	6,531,562	7,040,662	7,474,575	8,226,635	9,277,834	10,626,566
Other sources	1,641,965	1,948,503	2,335,084	2,293,706	2,639,973	3,015,483	3,199,186	3,476,760	3,769,570
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	20.4	21.0	21.9	22.9	23.4	23.0	23.0	23.6	23.7
Federal Government	15.2	14.9	13.3	12.4	12.3	12.4	12.6	13.0	12.6
Appropriations	2.1	2.1	1.8	1.7	1.7	1.7	1.6	1.5	1.4
Unrestricted grants and contracts	1.6	1.7	1.6	1.6	1.6	1.6	1.7	1.7	1.7
Restricted grants and contracts1/	9.5	9.2	8.1	7.2	7.1	7.1	7.2	7.0	7.0
Independent operations (FFRDC)2/	1.9	1.9	1.8	1.9	1.9	2.0	2.2	2.8	2.5
State governments	31.4	30.7	30.3	29.7	29.3	29.8	29.8	28.7	28.6
Appropriations	30.1	29.4	29.0	28.5	28.0	28.5	28.3	26.9	26.7
Unrestricted grants and contracts	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2
Restricted grants and contracts	1.2	1.2	1.1	1.1	1.1	1.2	1.3	1.6	1.7
Local governments	2.7	2.7	2.7	2.6	2.6	2.6	2.5	2.6	2.6
Appropriations	2.2	2.3	2.2	2.2	2.2	2.1	2.1	2.1	2.1
Unrestricted grants and contracts	0.1	(3/)	0.1	(3/)	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4
Private gifts, grants, and contracts	4.8	4.8	4.9	5.2	5.2	5.3	5.4	5.5	5.4
Unrestricted	1.9	1.8	1.9	2.0	2.0	2.1	2.1	2.0	1.9
Restricted	2.9	3.0	3.1	3.2	3.2	3.2	3.3	3.4	3.5
Endowment income	2.0	2.1	2.2	2.2	2.2	2.3	2.3	2.2	2.2
Unrestricted	1.1	1.2	1.3	1.2	1.2	1.3	1.3	1.1	1.1
Restricted	0.9	0.9	1.0	1.0	1.0	0.9	1.0	1.1	1.1
Sales and services	20.7	20.9	21.5	21.9	21.9	21.3	21.2	21.3	21.7
Educational activities	2.1	2.1	2.2	2.2	2.3	2.3	2.4	2.4	2.5
Auxiliary enterprises	11.1	11.1	11.3	11.3	11.2	10.9	10.6	10.4	10.2
Hospitals	7.5	7.6	8.1	8.4	8.3	8.1	8.2	8.5	9.1
Other sources	2.8	3.0	3.2	3.0	3.1	3.3	3.2	3.2	3.2

1/Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

2/Revenues are from federal and independent sources.

3/Less than 0.05 percent.

NOTE.--Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys, and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. (This table was prepared April 1991.)

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Table 2--Current funds revenues of public institutions of higher education, by source: 1979-80 to 1987-88

Source	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds revenues	$38,824,207	$43,195,617	$47,270,822	$50,412,086	$54,545,275	$59,794,159	$65,004,632	$69,613,289	$74,771,255
Tuition and fees	4,860,162	5,570,404	6,394,813	7,295,879	8,123,318	8,647,637	9,439,177	10,198,633	11,184,657
Federal Government	5,073,481	5,540,101	5,373,330	5,351,137	5,719,602	6,309,818	6,852,370	7,227,995	7,714,261
Appropriations	1,025,663	1,128,101	1,087,493	1,142,486	1,215,616	1,349,183	1,401,367	1,434,295	1,434,906
Unrestricted grants and contracts	470,429	529,424	573,015	598,135	642,117	723,509	816,364	907,299	989,781
Restricted grants and contracts1/	3,516,235	3,812,197	3,635,947	3,535,108	3,774,093	4,120,266	4,481,723	4,662,798	5,095,910
Independent operations (FFRDC)2/	61,154	70,379	76,875	75,408	87,777	116,860	152,916	223,602	193,664
State governments	17,973,842	19,675,968	21,397,064	22,562,685	24,157,316	26,965,417	29,220,586	30,439,878	32,437,504
Appropriations	17,390,352	19,006,716	20,695,114	21,805,452	23,340,360	26,065,494	28,071,070	28,974,665	30,917,354
Unrestricted grants and contracts	48,740	45,390	63,570	54,547	66,000	71,113	88,779	139,059	113,204
Restricted grants and contracts	534,751	623,863	638,379	702,686	750,956	828,810	1,060,737	1,326,154	1,406,946
Local governments	1,436,474	1,622,938	1,757,007	1,845,517	1,984,184	2,178,761	2,325,844	2,535,014	2,731,862
Appropriations	1,310,360	1,478,001	1,599,110	1,691,259	1,824,430	1,970,829	2,150,459	2,289,420	2,465,172
Unrestricted grants and contracts	17,608	9,915	16,834	12,447	18,856	35,398	27,852	56,781	41,940
Restricted grants and contracts	108,505	135,022	141,064	141,811	140,898	172,534	147,533	188,813	224,751
Private gifts, grants, and contracts	978,697	1,100,084	1,277,049	1,498,319	1,621,468	1,845,606	2,109,782	2,292,985	2,517,422
Unrestricted	105,495	110,462	138,118	180,457	204,441	236,385	279,381	297,163	305,457
Restricted	873,202	989,622	1,138,931	1,317,861	1,417,027	1,609,220	1,830,401	1,995,822	2,211,966
Endowment income	191,037	214,561	244,070	274,113	315,109	342,833	398,603	349,779	361,545
Unrestricted	98,930	102,888	114,571	129,423	137,945	147,237	181,624	125,165	127,861
Restricted	92,107	111,673	129,499	144,690	177,165	195,596	216,979	224,614	233,684
Sales and services	7,442,992	8,455,449	9,620,314	10,392,946	11,262,071	11,967,500	12,990,670	14,775,531	15,851,714
Educational activities	819,154	943,737	1,071,743	1,158,594	1,279,212	1,424,896	1,596,946	1,771,760	1,948,679
Auxiliary enterprises	4,088,524	4,614,561	5,122,566	5,501,669	5,947,717	6,296,312	6,684,794	7,092,985	7,306,302
Hospitals	2,535,313	2,897,151	3,426,005	3,732,684	4,035,142	4,246,293	4,708,930	5,910,785	6,596,733
Other sources	867,523	1,016,110	1,207,176	1,191,491	1,362,205	1,536,586	1,667,600	1,793,474	1,972,290
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	12.5	12.9	13.5	14.5	14.9	14.5	14.5	14.7	15.0
Federal Government	13.1	12.8	11.4	10.6	10.5	10.6	10.5	10.4	10.3
Appropriations	2.6	2.6	2.3	2.3	2.2	2.3	2.2	2.1	1.9
Unrestricted grants and contracts	1.2	1.2	1.2	1.2	1.2	1.2	1.3	1.3	1.3
Restricted grants and contracts1/	9.1	8.8	7.7	7.0	6.9	6.9	6.9	6.7	6.8
Independent operations (FFRDC)2/	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.3	0.3
State governments	46.3	45.6	45.3	44.8	44.3	45.1	45.0	43.7	43.4
Appropriations	44.8	44.0	43.8	43.3	42.8	43.6	43.2	41.6	41.3
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Restricted grants and contracts	1.4	1.4	1.4	1.4	1.4	1.4	1.6	1.9	1.9
Local governments	3.7	3.8	3.7	3.7	3.6	3.6	3.6	3.6	3.7
Appropriations	3.4	3.4	3.4	3.4	3.3	3.3	3.3	3.3	3.3
Unrestricted grants and contracts	(3/)	(3/)	(3/)	(3/)	(3/)	0.1	(3/)	0.1	0.1
Restricted grants and contracts	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3
Private gifts, grants, and contracts	2.5	2.5	2.7	3.0	3.0	3.1	3.2	3.3	3.4
Unrestricted	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4
Restricted	2.2	2.3	2.4	2.6	2.6	2.7	2.8	2.9	3.0
Endowment income	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.5
Unrestricted	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.2	0.2
Restricted	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Sales and services	19.2	19.6	20.4	20.6	20.6	20.0	20.0	21.2	21.2
Educational activities	2.1	2.2	2.3	2.3	2.3	2.4	2.5	2.5	2.6
Auxiliary enterprises	10.5	10.7	10.8	10.9	10.9	10.5	10.3	10.2	9.8
Hospitals	6.5	6.7	7.2	7.4	7.4	7.1	7.2	8.5	8.8
Other sources	2.2	2.4	2.6	2.4	2.5	2.6	2.6	2.6	2.6

1/Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

2/Revenues are from federal and independent sources.

3/Less than 0.05 percent.

NOTE.--Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. (This table was prepared April 1991.)

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Table 3--Current funds revenues of private institutions of higher education, by source: 1979-80 to 1987-88

Source	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds revenues	$19,695,774	$22,399,172	$24,920,034	$27,183,640	$30,920,065	$32,678,536	$35,432,985	$39,531,421	$42,529,887
Tuition and fees	7,070,178	8,202,855	9,379,225	10,480,163	11,591,566	12,635,691	13,677,429	15,507,194	16,615,523
Federal Government	3,829,362	4,207,486	4,218,475	4,279,960	4,686,564	5,199,307	5,852,380	7,010,936	7,057,633
Appropriations	197,766	218,733	210,339	204,774	210,923	221,407	216,143	221,950	229,148
Unrestricted grants and contracts	494,871	597,134	600,641	627,388	690,040	751,076	842,272	970,903	990,968
Restricted grants and contracts1/	2,066,762	2,193,119	2,212,382	2,073,511	2,250,015	2,449,780	2,708,622	3,027,434	3,129,159
Independent operations (FFRDC)2/	1,069,963	1,198,498	1,195,113	1,374,287	1,535,586	1,777,044	2,085,343	2,790,649	2,708,358
State governments	404,457	430,253	451,728	502,951	549,673	617,593	690,914	869,424	1,079,611
Appropriations	221,242	259,470	268,749	278,821	295,401	307,666	331,219	382,454	381,183
Unrestricted grants and contracts	43,153	39,458	44,060	46,609	54,546	64,026	65,330	74,402	104,004
Restricted grants and contracts	140,062	131,326	138,919	177,522	199,727	245,902	294,365	432,568	594,324
Local governments	151,078	167,801	180,661	185,536	208,091	209,451	218,662	264,307	274,400
Appropriations	4,008	4,535	4,794	2,140	2,160	2,455	2,701	4,713	5,267
Unrestricted grants and contracts	19,293	19,714	24,221	24,559	24,565	28,045	29,123	35,943	34,698
Restricted grants and contracts	127,788	143,552	151,646	159,137	181,366	177,951	186,838	223,651	234,435
Private gifts, grants, and contracts	1,829,378	2,076,585	2,236,510	2,554,331	3,841,860	3,050,719	3,301,124	3,659,697	3,841,860
Unrestricted	978,546	1,100,441	1,219,301	1,371,836	1,929,639	1,708,491	1,832,592	1,937,778	1,929,639
Restricted	850,832	976,144	1,067,209	1,182,494	1,912,220	1,342,228	1,468,532	1,721,919	1,912,220
Endowment income	985,590	1,149,883	1,352,742	1,446,564	1,556,836	1,763,465	1,877,295	2,028,179	2,224,896
Unrestricted	571,912	667,471	792,273	828,969	883,190	1,080,560	1,103,570	1,104,778	1,212,926
Restricted	413,678	482,412	560,469	617,595	675,646	672,905	773,725	923,400	1,011,970
Sales and services	4,651,289	5,221,917	5,922,784	6,631,620	7,205,708	7,734,412	8,283,595	8,508,396	9,638,783
Educational activities	420,285	465,993	511,179	564,890	691,535	702,032	776,548	870,145	969,411
Auxiliary enterprises	2,392,934	2,672,729	2,999,045	3,267,852	3,508,652	3,804,098	3,999,342	4,271,203	4,639,539
Hospitals	1,838,070	2,083,195	2,412,560	2,798,878	3,005,520	3,228,282	3,517,706	3,367,048	4,029,833
Other sources	774,442	932,392	1,127,908	1,102,215	1,277,768	1,478,897	1,631,586	1,683,287	1,797,260
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	35.9	36.6	37.6	38.6	37.5	38.7	38.6	39.2	39.1
Federal Government	19.4	18.8	16.9	15.7	15.2	15.9	16.5	17.7	16.6
Appropriations	1.0	1.0	0.8	0.8	0.7	0.7	0.6	0.6	0.5
Unrestricted grants and contracts	2.5	2.7	2.4	2.3	2.2	2.3	2.4	2.5	2.3
Restricted grants and contracts1/	10.5	9.8	8.9	7.6	7.3	7.5	7.6	7.7	7.4
Independent operations (FFRDC)2/	5.4	5.4	4.8	5.1	5.0	5.4	5.9	7.1	6.4
State governments	2.1	1.9	1.8	1.9	1.8	1.9	1.9	2.2	2.5
Appropriations	1.1	1.2	1.1	1.0	1.0	0.9	0.9	0.9	0.9
Unrestricted grants and contracts	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Restricted grants and contracts	0.7	0.6	0.6	0.7	0.6	0.8	0.8	1.1	1.4
Local governments	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.7	0.6
Appropriations	(3/)	(3/)	(3/)	(3/)	(3/)	(3/)	(3/)	(3/)	(3/)
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.6	0.6
Private gifts, grants, and contracts	9.3	9.3	9.2	9.4	12.4	9.3	9.3	9.3	9.0
Unrestricted	5.0	4.9	4.9	5.0	6.2	5.2	5.2	4.9	4.5
Restricted	4.3	4.4	4.3	4.4	6.2	4.1	4.1	4.4	4.5
Endowment income	5.0	5.1	5.4	5.3	5.0	5.4	5.3	5.1	5.2
Unrestricted	2.9	3.0	3.2	3.0	2.9	3.3	3.1	2.8	2.9
Restricted	2.1	2.2	2.2	2.3	2.2	2.1	2.2	2.3	2.4
Sales and services	23.6	23.3	23.8	24.4	23.3	23.7	23.4	21.5	22.7
Educational activities	2.1	2.1	2.1	2.1	2.2	2.1	2.2	2.2	2.3
Auxiliary enterprises	12.1	11.9	12.0	12.0	11.3	11.6	11.3	10.8	10.9
Hospitals	9.3	9.3	9.7	10.3	9.7	9.9	9.9	8.5	9.5
Other sources	3.9	4.2	4.5	4.1	4.1	4.5	4.3	4.3	4.2

1/Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
2/Revenues are from federal and independent sources.
3/Less than 0.05 percent.
NOTE.--Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. (This table was prepared April 1991.)

Table 4--Current funds expenditures of institutions of higher education, by purpose: 1979-80 to 1987-88

Purpose	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current-fund expenditures	$56,913,588	$64,052,938	$70,339,448	$75,935,749	$81,993,360	$89,951,263	$97,535,742	$106,099,686	$113,760,219
Educational and general expenditures	44,542,843	50,073,805	54,848,752	58,929,218	63,741,276	70,061,324	76,127,965	82,955,555	89,132,803
Instruction	18,496,717	20,733,166	22,962,527	24,673,293	26,436,308	28,777,183	31,032,099	33,711,146	35,819,684
Research	5,099,151	5,657,719	5,929,894	6,265,280	6,723,534	7,551,892	8,437,367	9,352,309	10,350,931
Public service	1,816,521	2,057,770	2,203,726	2,320,478	2,499,203	2,861,095	3,119,533	3,448,453	3,786,362
Academic support	3,876,388	4,273,286	4,656,454	5,086,892	5,531,152	6,074,253	6,667,392	7,575,451	8,141,175
Libraries	1,623,811	1,759,784	1,922,416	2,039,671	2,231,149	2,361,793	2,551,331	2,441,184	2,836,497
Student services	2,566,732	2,908,998	3,176,997	3,461,379	3,797,935	4,178,236	4,562,938	4,975,913	5,390,820
Institutional support	5,054,411	5,772,515	6,471,072	6,950,854	7,763,325	8,587,216	9,350,786	10,084,663	10,771,660
Operation and maintenance of plant	4,700,070	5,350,310	5,979,281	6,391,596	6,729,825	7,345,482	7,605,226	7,819,032	8,229,606
Scholarships and fellowships	2,200,468	2,504,525	2,684,945	2,922,897	3,301,673	3,670,355	4,160,174	4,776,100	5,324,933
From unrestricted funds	904,876	1,080,614	1,236,081	1,473,762	1,738,188	1,961,597	2,285,116	2,644,615	2,940,929
From restricted funds1/	1,295,592	1,423,911	1,448,864	1,444,136	1,563,485	1,708,758	1,875,059	2,131,486	2,384,003
Mandatory transfers	732,385	815,516	783,854	856,548	958,321	1,015,613	1,192,449	1,212,488	1,317,633
Auxiliary enterprises	6,485,608	7,288,089	7,997,632	8,614,316	9,250,196	10,012,248	10,528,303	11,037,333	11,398,321
Mandatory transfers	468,044	508,377	524,166	543,105	576,066	597,344	617,171	633,461	629,370
Hospitals	4,757,409	5,433,111	6,234,287	6,986,089	7,379,654	8,010,141	8,692,113	9,173,014	10,406,463
Mandatory transfers	50,134	57,963	62,103	103,918	88,447	130,892	128,833	151,071	178,472
Independent operations	1,127,728	1,257,934	1,258,777	1,406,126	1,622,233	1,867,550	2,187,361	2,933,784	2,822,633
Mandatory transfers	1,178	643	1,376	1,470	2,110	1,899	3,432	2,292	4,161
	Percentage distribution								
Total current-fund expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	78.3	78.2	78.0	77.6	77.7	77.9	78.1	78.4	78.4
Instruction	32.5	32.4	32.6	32.5	32.2	32.0	31.8	31.9	31.5
Research	9.0	8.8	8.4	8.3	8.2	8.4	8.7	8.8	9.1
Public service	3.2	3.2	3.1	3.1	3.0	3.2	3.2	3.3	3.3
Academic support	6.8	6.7	6.6	6.7	6.7	6.8	6.8	7.2	7.2
Libraries	2.9	2.7	2.7	2.7	2.7	2.6	2.6	2.3	2.5
Student services	4.5	4.5	4.5	4.6	4.6	4.6	4.7	4.7	4.7
Institutional support	8.9	9.0	9.2	9.2	9.5	9.5	9.6	9.5	9.5
Operation and maintenance of plant	8.3	8.4	8.5	8.4	8.2	8.2	7.8	7.4	7.2
Scholarships and fellowships	3.9	3.9	3.8	3.8	4.0	4.1	4.3	4.5	4.7
From unrestricted funds	1.6	1.7	1.8	1.9	2.1	2.2	2.3	2.5	2.6
From restricted funds1/	2.3	2.2	2.1	1.9	1.9	1.9	1.9	2.0	2.1
Mandatory transfers	1.3	1.3	1.1	1.1	1.2	1.1	1.2	1.1	1.2
Auxiliary enterprises	11.4	11.4	11.4	11.3	11.3	11.1	10.8	10.4	10.0
Mandatory transfers	0.8	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.6
Hospitals	8.4	8.5	8.9	9.2	9.0	8.9	8.9	8.7	9.1
Mandatory transfers	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
Independent operations	2.0	2.0	1.8	1.9	2.0	2.1	2.2	2.5	2.5
Mandatory transfers	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)

1/Excludes Pell Grants.

2/Less than 0.05 percent.

NOTE.--Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. (This table was prepared April 1991.)

Table 5--Current funds expenditures of public institutions of higher education, by purpose: 1979-80 to 1987-88

Purpose	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds expenditures	$37,767,970	$42,279,606	$46,219,134	$49,572,918	$53,086,644	$58,314,550	$63,193,853	67,653,838	72,641,305
Educational and general expenditures	30,627,436	34,173,013	37,170,551	39,707,421	42,593,562	46,873,546	50,872,962	54,359,434	58,639,470
Instruction	13,318,733	14,849,822	16,348,109	17,461,536	18,592,391	20,287,410	21,880,782	23,359,057	24,954,204
Research	3,408,633	3,813,350	4,004,955	4,264,947	4,559,531	5,119,191	5,705,144	6,258,625	6,976,925
Public service	1,512,843	1,719,924	1,812,148	1,901,541	2,049,032	2,316,270	2,515,734	2,727,593	2,986,164
Academic support	2,785,726	3,029,284	3,298,322	3,548,064	3,809,572	4,267,698	4,693,543	5,048,232	5,436,156
Libraries	1,114,447	1,187,116	1,287,812	1,338,026	1,463,500	1,557,489	1,685,052	1,619,353	1,853,410
Student services	1,754,757	1,950,566	2,085,796	2,262,985	2,460,204	2,684,343	2,921,758	3,158,991	3,482,112
Institutional support	3,135,496	3,563,194	3,957,315	4,186,089	4,679,824	5,191,693	5,667,144	6,042,593	6,470,163
Operation and maintenance of plant	3,267,409	3,681,921	4,104,249	4,390,420	4,577,702	5,040,869	5,177,254	5,308,631	5,601,733
Scholarships and fellowships	970,363	1,064,864	1,088,717	1,188,383	1,276,644	1,374,803	1,575,909	1,751,671	1,941,390
From unrestricted funds	324,224	367,476	374,632	460,291	518,626	569,058	696,973	750,931	830,195
From restricted funds1/	646,139	697,388	714,085	728,092	758,018	805,745	878,935	1,000,740	1,111,194
Mandatory transfers	473,476	501,087	470,940	524,455	588,662	591,269	735,695	704,040	760,624
Auxiliary enterprises	4,131,944	4,658,140	5,069,948	5,473,341	5,901,869	6,431,577	6,830,235	7,135,393	7,237,867
Mandatory transfers	314,236	344,043	349,871	355,461	367,956	387,595	410,777	409,726	412,006
Hospitals	2,947,862	3,377,972	3,902,217	4,315,263	4,503,492	4,914,560	5,358,699	5,904,212	6,532,906
Mandatory transfers	25,458	26,613	27,736	60,187	37,003	69,072	75,569	102,623	106,181
Independent operations	60,728	70,681	76,416	76,892	87,720	94,567	131,956	254,799	231,063
Mandatory transfers	775	922	973	738	656	451	846	194	2,063
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	81.1	80.8	80.4	80.1	80.2	80.4	80.5	80.3	80.7
Instruction	35.3	35.1	35.4	35.2	35.0	34.8	34.6	34.5	34.4
Research	9.0	9.0	8.7	8.6	8.6	8.8	9.0	9.3	9.6
Public service	4.0	4.1	3.9	3.8	3.9	4.0	4.0	4.0	4.1
Academic support	7.4	7.2	7.1	7.2	7.2	7.3	7.4	7.5	7.5
Libraries	3.0	2.8	2.8	2.7	2.8	2.7	2.7	2.4	2.6
Student services	4.6	4.6	4.5	4.5	4.6	4.6	4.6	4.7	4.8
Institutional support	8.3	8.4	8.6	8.4	8.8	8.9	9.0	8.9	8.9
Operation and maintenance of plant	8.7	8.7	8.9	8.9	8.6	8.6	8.2	7.8	7.7
Scholarships and fellowships	2.6	2.5	2.4	2.4	2.4	2.4	2.5	2.6	2.7
From unrestricted funds	0.9	0.9	0.8	0.9	1.0	1.0	1.1	1.1	1.1
From restricted funds1/	1.7	1.6	1.5	1.5	1.4	1.4	1.4	1.5	1.5
Mandatory transfers	1.3	1.2	1.0	1.1	1.1	1.0	1.2	1.0	1.1
Auxiliary enterprises	10.9	11.0	11.0	11.0	11.1	11.0	10.8	10.5	10.0
Mandatory transfers	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.6	0.6
Hospitals	7.8	8.0	8.4	8.7	8.5	8.4	8.5	8.7	9.0
Mandatory transfers	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1
Independent operations	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.3
Mandatory transfers	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)

1/Excludes Pell Grants.

2/Less than 0.05 percent.

NOTE --Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. (This table was prepared April 1991.)

Table 6--Current funds expenditures of private institutions of higher education, by purpose: 1979-80 to 1987-88

Purpose	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds expenditures	$19,145,618	$21,773,132	$24,120,314	$26,362,831	$28,906,716	$31,636,713	$34,341,889	$38,445,548	$41,119,914
Educational and general expenditures	13,915,407	15,900,792	17,678,201	19,221,796	21,147,714	23,187,778	25,255,003	28,596,121	30,493,333
Instruction	5,177,984	5,883,343	6,614,419	7,211,757	7,843,917	8,489,773	9,151,318	10,352,089	10,865,460
Research	1,690,518	1,844,369	1,924,939	2,010,333	2,164,003	2,432,701	2,732,222	3,093,684	3,374,006
Public service	303,678	338,845	391,578	418,937	450,171	544,825	603,799	720,860	800,198
Academic support	1,090,662	1,244,002	1,358,133	1,538,828	1,721,580	1,806,555	1,973,849	2,527,219	2,705,019
Libraries	509,364	572,667	634,604	701,645	767,649	804,304	866,279	921,931	983,087
Student services	811,975	958,432	1,091,201	1,208,394	1,337,731	1,493,893	1,641,180	1,816,902	1,909,708
Institutional support	1,918,915	2,209,321	2,513,757	2,765,765	3,083,501	3,395,523	3,683,642	4,042,069	4,301,497
Operation and maintenance of plant	1,432,662	1,668,389	1,875,032	2,001,176	2,152,123	2,304,612	2,427,972	2,510,400	2,627,673
Scholarships and fellowships	1,230,106	1,439,661	1,596,228	1,734,514	2,026,028	2,295,551	2,584,266	3,024,450	3,393,543
From unrestricted funds	580,652	713,138	861,449	1,018,470	1,219,562	1,392,539	1,588,143	1,893,694	2,110,734
From restricted funds1/	649,454	726,523	734,779	716,044	806,466	903,012	996,123	1,130,746	1,272,809
Mandatory transfers	258,909	314,429	312,914	332,093	369,659	424,344	456,754	508,448	527,009
Auxiliary enterprises	2,353,664	2,629,948	2,927,684	3,140,975	3,348,327	3,580,671	3,698,067	3,901,940	4,160,454
Mandatory transfers	153,808	164,335	174,295	187,644	208,110	209,760	206,394	223,736	217,364
Hospitals	1,809,547	2,055,139	2,332,070	2,670,826	2,876,161	3,095,581	3,333,414	3,268,802	3,873,557
Mandatory transfers	24,576	31,349	34,368	43,732	51,444	61,819	53,264	48,449	72,291
Independent operations	1,067,000	1,187,253	1,182,359	1,329,234	1,534,513	1,772,683	2,055,405	2,678,955	2,591,570
Mandatory transfers	404	321	403	731	1,454	1,449	2,586	2,094	2,094
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	72.7	73.0	73.3	72.9	73.2	73.3	73.5	74.4	74.2
Instruction	27.0	27.0	27.4	27.4	27.1	26.8	26.6	26.9	26.4
Research	8.8	8.5	8.0	7.6	7.5	7.7	8.0	8.0	8.2
Public service	1.6	1.6	1.6	1.6	1.6	1.7	1.8	1.9	1.9
Academic support	5.7	5.7	5.6	5.8	6.0	5.7	5.7	6.6	6.6
Libraries	2.7	2.6	2.6	2.7	2.7	2.5	2.5	2.1	2.4
Student services	4.2	4.4	4.5	4.6	4.6	4.7	4.8	4.7	4.6
Institutional support	10.0	10.1	10.4	10.5	10.7	10.7	10.7	10.5	10.5
Operation and maintenance of plant	7.5	7.7	7.8	7.6	7.4	7.3	7.1	6.5	6.4
Scholarships and fellowships	6.4	6.6	6.6	6.6	7.0	7.3	7.5	7.9	8.2
From unrestricted funds	3.0	3.3	3.6	3.9	4.2	4.4	4.6	4.9	5.1
From restricted funds1/	3.4	3.3	3.0	2.7	2.8	2.9	2.9	2.9	3.1
Mandatory transfers	1.4	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.3
Auxiliary enterprises	12.3	12.1	12.1	11.9	11.6	11.3	10.8	10.1	10.1
Mandatory transfers	0.8	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.5
Hospitals	9.5	9.4	9.7	10.1	9.9	9.8	9.7	8.5	9.4
Mandatory transfers	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.2
Independent operations	5.6	5.5	4.9	5.0	5.3	5.6	6.0	7.0	6.3
Mandatory transfers	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)

1/Excludes Pell Grants.

2/Less than 0.05 percent.

NOTE.--Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey. (This table was prepared April 1991.)

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Table 7--Total current funds revenues and expenditures of institutions of higher education by selected categories and state, fiscal year 1988

State name	Total revenue	Tuition and fees	Federal sources 1/	State and local sources 2/	Other revenues 3/	Total expenditures	Instruction	Other expenditures 4/	Scholarships, fellowships 5/
				in thousands					
50 States + DC	$117,301,141	$27,600,179	$14,771,893	$36,523,277	$38,205,790	$113,760,219	$35,819,685	$72,615,602	$5,324,931
Alabama	1,750,006	290,145	185,868	634,187	639,806	1,707,067	501,156	1,153,586	52,325
Alaska	234,832	22,330	22,964	149,725	39,813	237,197	73,008	160,848	3,340
Arizona	1,289,864	261,624	139,923	605,943	282,373	1,266,294	426,170	794,496	46,628
Arkansas	745,273	119,475	48,815	296,552	281,132	712,493	252,572	432,308	27,614
California	14,648,883	2,324,741	2,629,791	5,688,888	4,005,463	14,014,119	4,501,615	9,050,678	461,825
Colorado	1,737,319	413,593	476,734	398,399	448,593	1,697,429	542,833	1,051,354	103,241
Connecticut	1,736,687	501,717	251,311	348,070	635,588	1,715,348	567,401	1,027,190	120,757
Delaware	330,849	113,392	22,566	102,815	91,773	315,303	135,420	165,358	14,525
Dist. of Columbia	1,708,773	495,933	348,719	77,675	746,446	1,647,594	416,667	1,163,640	67,287
Florida	3,214,898	765,144	335,572	1,456,447	657,734	3,111,376	1,088,511	1,916,033	106,832
Georgia	2,468,638	472,597	279,534	789,695	926,811	2,373,161	690,761	1,611,067	71,342
Hawaii	427,456	59,388	59,427	224,368	84,273	414,501	144,968	261,819	7,714
Idaho	335,288	58,125	23,793	146,882	106,487	330,611	122,278	197,471	10,862
Illinois	5,905,423	1,456,224	809,747	1,474,881	2,164,571	5,783,509	1,636,421	3,841,953	304,726
Indiana	2,590,194	707,260	172,955	763,620	956,360	2,496,304	785,329	1,555,293	155,681
Iowa	1,758,568	430,435	169,794	455,663	702,675	1,648,804	488,467	1,061,126	99,212
Kansas	1,094,844	193,231	102,849	447,097	351,667	1,095,266	339,821	715,935	39,510
Kentucky	1,348,201	259,630	81,587	548,415	458,569	1,296,719	397,938	845,266	53,516
Louisiana	1,564,848	360,660	109,106	505,430	589,452	1,540,869	455,535	1,017,781	67,553
Maine	441,370	135,316	33,485	140,933	131,635	430,674	129,037	269,846	32,791
Maryland	2,704,093	468,947	921,786	722,586	590,773	2,597,826	839,231	1,670,056	88,539
Massachusetts	5,635,518	1,957,839	1,121,675	778,790	1,777,215	5,469,587	1,570,787	3,500,051	398,749
Michigan	4,246,691	1,031,294	347,883	1,411,333	1,456,181	4,046,080	1,261,127	2,578,447	206,506
Minnesota	2,276,957	545,045	233,918	625,951	872,043	2,196,674	642,240	1,431,758	122,676
Mississippi	877,838	156,778	91,175	359,380	270,505	848,772	283,067	529,999	36,706
Missouri	2,314,111	592,409	185,213	534,552	1,001,938	2,215,019	742,690	1,358,687	113,642
Montana	220,878	40,604	22,093	101,866	56,324	215,876	76,559	130,653	8,664
Nebraska	814,662	160,892	58,649	263,866	331,255	794,660	262,888	495,132	36,640
Nevada	224,113	29,014	28,487	119,737	46,874	219,421	79,270	137,101	4,049
New Hampshire	547,825	228,353	66,363	67,943	185,166	531,014	153,995	339,293	37,737
New Jersey	2,706,297	652,703	263,244	1,040,339	760,011	2,574,694	804,622	1,632,281	137,591
New Mexico	562,950	68,396	91,462	264,522	138,570	544,123	158,893	365,816	19,413
New York	11,525,021	3,526,075	1,426,116	3,196,289	3,376,540	11,323,367	3,614,639	7,095,936	612,792
North Carolina	3,530,990	516,214	271,745	1,373,612	1,369,421	3,382,999	1,147,574	2,084,559	150,867
North Dakota	318,860	56,595	40,071	118,339	103,855	319,712	107,346	201,268	11,098
Ohio	4,501,793	1,398,302	367,230	1,260,720	1,475,541	4,384,034	1,528,739	2,632,701	222,544
Oklahoma	1,098,059	201,758	126,453	400,522	369,327	1,065,651	365,934	656,940	42,777
Oregon	1,253,137	260,711	160,260	441,470	390,737	1,229,780	396,991	777,296	55,492
Pennsylvania	6,820,931	2,235,305	596,216	1,086,048	2,903,293	6,602,720	1,741,940	4,507,920	352,860
Rhode Island	565,685	292,792	73,929	121,493	177,470	636,424	199,827	393,579	43,018
South Carolina	1,354,623	306,050	101,761	504,646	442,167	1,329,299	408,390	870,945	49,964
South Dakota	220,758	76,127	23,965	69,221	51,445	217,325	75,731	130,792	10,801
Tennessee	2,215,520	428,642	226,837	635,111	924,930	2,140,634	629,056	1,426,955	84,623
Texas	6,006,120	994,650	557,073	2,655,685	1,798,711	5,937,069	2,090,317	3,612,721	234,030
Utah	1,003,544	205,187	120,299	259,379	388,678	963,465	295,200	626,097	42,172
Vermont	426,646	195,732	55,771	42,027	133,117	409,250	134,185	246,229	28,836
Virginia	2,746,186	608,982	207,574	843,189	1,086,442	2,675,768	812,100	1,763,069	100,600
Washington	1,910,882	412,496	281,046	685,320	532,021	1,846,694	635,568	1,126,228	84,908
West Virginia	489,090	100,276	36,260	229,658	122,895	482,128	159,641	299,518	22,970
Wisconsin	2,544,780	572,391	316,542	908,349	747,497	2,514,124	827,546	1,579,061	107,517
Wyoming	214,369	18,660	25,497	126,156	44,057	211,190	79,404	123,576	8,210

1/ Federal sources include appropriations, grants and contracts, independent operations.

2/State and local sources include appropriations, grants and contracts.

3/Other revenues include private gifts, grants and contracts, endowment income, sales and services, other sources.

4/Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, independent operations.

5/ Excludes Pell Grants. This category is a subset of other expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1987-88, "Finance" survey.

Table 8--Total current funds revenues and expenditures of institutions of higher education by state, fiscal years 1987 and 1988

State name	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY87	FY88		FY87	FY88	
50 States+DC	$109,144,709	$117,301,141	7.47	$106,099,686	$113,760,219	7.22
Alabama	1,638,443	1,760,006	6.81	1,531,350	1,707,067	11.47
Alaska	224,083	234,832	4.80	227,396	237,197	4.31
Arizona	1,236,697	1,299,364	4.30	1,207,139	1,266,294	4.90
Arkansas	649,167	745,273	14.81	622,969	712,493	14.37
California	13,891,444	14,648,553	5.45	13,416,275	14,014,119	4.46
Colorado	1,613,411	1,737,317	7.68	1,591,427	1,697,428	6.66
Connecticut	1,584,607	1,736,687	9.60	1,559,651	1,715,348	9.98
Delaware	308,060	330,849	7.40	287,842	315,303	9.54
Dist. of Columbia	1,565,934	1,708,773	9.12	1,513,014	1,647,594	8.89
Florida	2,906,345	3,214,698	9.49	2,831,848	3,111,376	9.87
Georgia	2,308,992	2,458,638	6.48	2,256,267	2,373,161	5.18
Hawaii	387,662	427,456	10.21	376,969	414,501	9.95
Idaho	298,022	335,269	12.50	300,399	330,611	10.06
Illinois	5,594,597	5,905,423	5.56	5,483,316	5,783,509	5.47
Indiana	2,405,909	2,590,194	7.53	2,358,429	2,496,304	5.85
Iowa	1,601,024	1,759,568	9.94	1,541,776	1,648,504	6.94
Kansas	1,015,232	1,094,844	7.84	1,050,819	1,095,266	4.23
Kentucky	1,229,622	1,348,201	9.73	1,200,435	1,296,719	8.02
Louisiana	1,478,680	1,564,848	5.83	1,447,319	1,540,969	6.46
Maine	409,091	441,370	7.89	393,097	430,674	9.56
Maryland	2,469,055	2,704,093	9.52	2,367,128	2,597,926	9.75
Massachusetts	5,210,944	5,635,518	8.15	5,024,796	5,469,587	8.85
Michigan	3,849,670	4,246,691	10.31	3,582,051	4,046,080	12.95
Minnesota	2,119,494	2,276,957	7.48	2,004,123	2,196,674	9.61
Mississippi	800,676	877,838	9.64	771,519	848,772	10.01
Missouri	2,125,074	2,314,111	8.90	2,131,388	2,215,019	3.92
Montana	205,523	220,878	7.47	204,391	215,876	5.62
Nebraska	772,178	814,662	5.50	750,880	794,960	5.86
Nevada	206,529	224,113	8.51	203,077	219,421	8.05
New Hampshire	505,433	547,626	8.39	488,557	531,014	8.69
New Jersey	2,460,764	2,706,297	10.43	2,328,999	2,574,694	10.55
New Mexico	537,275	562,950	4.78	517,050	544,123	5.24
New York	10,729,816	11,525,021	7.41	10,450,898	11,323,367	8.35
North Carolina	3,478,473	3,530,992	1.51	3,403,266	3,382,999	-0.60
North Dakota	318,073	318,860	0.25	326,567	319,712	-1.80
Ohio	4,258,453	4,501,793	5.71	4,097,071	4,384,034	7.27
Oklahoma	1,054,910	1,098,059	4.09	1,024,268	1,065,651	4.04
Oregon	1,174,686	1,253,137	6.68	1,145,345	1,229,780	7.37
Pennsylvania	6,255,708	6,820,931	9.04	6,064,069	6,602,720	8.88
Rhode Island	603,214	665,685	10.36	579,943	636,424	9.74
South Carolina	1,233,414	1,354,623	9.83	1,209,824	1,329,299	9.88
South Dakota	210,945	220,758	4.65	210,481	217,325	3.25
Tennessee	2,005,844	2,215,520	10.45	2,029,962	2,140,634	5.46
Texas	5,584,199	6,006,120	7.56	5,567,073	5,937,069	6.65
Utah	962,785	1,003,544	5.33	910,984	963,468	5.76
Vermont	393,134	426,646	8.52	379,600	409,250	7.75
Virginia	2,501,695	2,746,166	9.76	2,432,818	2,675,768	9.99
Washington	1,806,309	1,910,832	5.79	1,756,923	1,846,694	5.11
West Virginia	472,738	489,090	3.46	471,861	482,128	2.18
Wisconsin	2,273,870	2,544,780	11.91	2,277,956	2,514,124	10.37
Wyoming	205,416	214,569	4.36	199,912	211,190	5.64

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1987-88 "Finance" survey.

Table 9--Total current funds revenues and expenditures of public institutions of higher education by state, fiscal years 1987 and 1988

State name	Total revenues (In thousands)		Percent change	Total expenditures (In thousands)		Percent change
	FY87	FY88		FY87	FY88	
0	$69,613,269	$74,771,255	7.41	$67,653,838	$72,641,305	7.37
50 States+DC	1,438,945	1,552,126	7.87	1,351,761	1,511,246	11.80
Alabama	211,186	220,393	4.36	213,266	221,296	3.76
Alaska	1,119,516	1,221,641	9.12	1,098,146	1,193,765	8.71
Arizona	566,317	652,029	15.13	543,200	622,442	14.59
Arkansas	9,570,885	10,057,564	5.08	9,144,529	9,556,000	4.50
California	1,420,647	1,535,906	8.11	1,377,771	1,502,366	9.04
Colorado	668,733	729,245	9.05	653,706	716,503	9.61
Connecticut	275,473	294,347	6.85	255,335	279,084	9.30
Delaware	95,139	99,457	4.54	92,438	96,642	4.55
Dist. of Columbia	2,035,008	2,228,502	9.51	1,973,533	2,182,947	10.61
Florida	1,421,979	1,528,997	7.53	1,404,747	1,507,960	7.35
Georgia	323,030	358,754	11.06	317,295	349,791	10.24
Hawaii	243,122	270,133	11.11	246,647	269,697	9.26
Idaho	2,722,913	2,812,875	3.30	2,707,123	2,789,932	3.06
Illinois	1,800,669	1,910,144	6.08	1,758,524	1,841,317	4.71
Indiana	1,210,284	1,321,697	9.21	1,162,266	1,229,142	5.75
Iowa	894,941	978,200	9.30	926,816	974,594	5.16
Kansas	1,016,961	1,109,682	9.12	992,842	1,068,927	7.66
Kentucky	1,076,664	1,118,919	3.73	1,065,892	1,112,935	4.43
Louisiana	253,862	278,078	9.54	244,432	271,928	11.25
Maine	1,443,010	1,566,671	8.57	1,354,898	1,473,655	8.77
Maryland	1,161,694	1,287,595	10.84	1,100,445	1,235,566	12.28
Massachusetts	3,348,947	3,699,398	10.46	3,094,451	3,507,141	13.34
Michigan	1,530,623	1,631,838	6.61	1,427,227	1,565,491	9.69
Minnesota	729,024	802,055	10.02	701,795	775,821	10.55
Mississippi	1,086,719	1,159,613	7.83	1,071,224	1,132,628	5.73
Missouri	184,812	196,957	6.57	182,795	192,382	5.24
Montana	601,666	629,140	4.40	582,939	610,064	4.65
Nebraska	201,941	221,741	9.80	198,714	217,330	9.37
Nevada	208,577	232,411	11.43	200,211	222,842	11.30
New Hampshire	1,657,551	1,853,740	11.84	1,579,018	1,770,521	12.13
New Jersey	521,547	543,196	4.15	500,674	524,181	4.70
New Mexico	4,617,357	4,870,507	5.48	4,521,109	4,814,095	6.48
New York	2,005,207	2,138,818	6.66	1,955,910	2,076,493	6.17
North Carolina	3,072,725	3,272,911	6.51	2,980,897	3,223,761	8.15
North Dakota	304,304	303,700	-0.20	309,961	303,762	-2.00
Ohio	846,389	862,152	1.86	826,461	844,426	2.17
Oklahoma	963,153	1,042,939	8.28	959,238	1,023,207	6.67
Oregon	2,703,292	2,951,559	9.18	2,608,557	2,874,641	10.20
Pennsylvania	227,564	247,606	8.81	225,033	246,258	9.43
Rhode Island	997,857	1,096,800	9.92	980,264	1,079,002	10.07
South Carolina	154,582	160,019	3.52	152,274	157,736	3.59
South Dakota	1,226,302	1,346,786	9.82	1,275,950	1,311,921	2.82
Tennessee	4,437,640	4,814,275	8.49	4,451,215	4,771,023	7.18
Texas	729,349	794,630	8.95	700,774	757,976	8.16
Utah	207,565	223,960	7.89	201,435	216,972	7.71
Vermont	2,054,766	2,245,676	9.29	2,003,090	2,201,018	9.88
Virginia	1,552,662	1,627,937	4.85	1,512,376	1,575,333	4.16
Washington	398,943	415,387	4.12	392,671	406,170	3.44
West Virginia	1,864,947	2,032,154	8.97	1,872,979	2,022,712	7.99
Wisconsin	204,300	211,403	3.48	198,934	208,663	4.89

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1987-88 "Finance" survey.

Table 10--Comparison of fiscal year 1987 and fiscal year 1988 total current funds revenues and expenditures of private institutions of higher education by state

State name	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY87	FY88		FY87	FY88	
	$39,531,421	$42,529,697	7.59	$38,445,848	$41,118,914	6.95
	199,498	197,877	-0.81	179,589	195,821	9.04
50 States+DC	12,897	14,439	11.96	14,110	15,901	12.69
Alabama	117,181	68,223	-41.78	108,992	72,529	-33.45
Alaska	82,839	93,244	12.56	79,769	90,052	12.89
Arizona	4,320,561	4,591,320	6.27	4,271,745	4,458,118	4.36
Arkansas	192,782	201,413	4.49	213,656	195,062	-8.70
California	915,874	1,007,442	10.00	905,945	998,845	10.25
Colorado	32,588	36,502	12.01	32,508	36,219	11.42
Connecticut	1,470,795	1,609,315	9.42	1,420,576	1,550,952	9.18
Delaware	901,337	988,396	9.44	858,316	928,429	8.17
Dist. of Columbia	887,013	929,641	4.81	851,540	865,200	1.60
Florida	64,832	68,701	5.97	59,695	64,711	8.40
Georgia	54,900	65,155	18.68	53,552	60,913	13.75
Hawaii	2,871,684	3,092,548	7.69	2,776,192	2,993,577	7.83
Idaho	608,240	680,050	11.81	599,905	654,986	9.18
Illinois	380,740	436,871	11.81	379,510	419,662	10.58
Indiana	120,290	116,644	-3.03	124,003	120,672	-2.69
Iowa	211,662	238,519	12.69	207,593	227,793	9.73
Kansas	400,015	445,929	11.48	381,628	427,935	12.13
Kentucky	155,229	163,292	5.19	148,665	158,748	6.78
Louisiana	1,026,045	1,137,422	10.85	1,012,230	1,124,171	11.06
Maine	4,049,250	4,347,923	7.38	3,924,351	4,234,021	7.89
Maryland	500,722	547,293	9.30	487,570	538,939	10.54
Massachusetts	587,671	645,119	9.74	576,597	631,183	9.41
Michigan	71,655	75,783	5.76	69,724	72,950	4.63
Minnesota	1,038,356	1,144,498	10.22	1,060,164	1,082,391	2.10
Mississippi	20,710	23,921	15.50	21,596	23,494	8.79
Missouri	170,513	186,522	9.39	167,941	184,796	10.04
Montana	4,589	2,373	-48.29	4,363	2,091	-52.07
Nebraska	296,856	315,414	6.25	288,346	308,173	6.88
Nevada	793,214	850,557	7.48	749,981	804,172	7.23
New Hampshire	15,728	19,753	25.59	16,375	19,941	21.78
New Jersey	6,112,460	6,654,513	8.87	5,929,789	6,509,272	9.77
New Mexico	1,473,265	1,392,174	-5.50	1,447,346	1,306,506	-9.73
New York	13,768	15,160	10.11	15,607	15,950	2.20
North Carolina	1,185,728	1,228,881	3.64	1,106,174	1,160,274	4.89
North Dakota	208,521	235,907	13.13	197,807	221,224	11.84
Ohio	211,533	210,198	-0.63	186,107	206,573	11.00
Oklahoma	3,552,416	3,869,372	8.92	3,455,512	3,728,079	7.89
Oregon	375,650	418,079	11.29	354,910	390,167	9.93
Pennsylvania	235,557	257,823	9.45	229,559	250,297	9.03
Rhode Island	56,363	60,739	7.76	59,207	59,588	2.37
South Carolina	779,542	868,734	11.44	753,952	828,714	9.92
South Dakota	1,146,558	1,191,845	3.95	1,115,558	1,166,048	4.50
Tennessee	223,437	208,913	-6.50	210,210	205,492	-2.24
Texas	185,569	202,699	9.23	178,365	192,278	7.80
Utah	447,129	500,510	11.94	429,728	474,750	10.48
Vermont	253,647	282,946	11.55	244,548	271,361	10.97
Virginia	73,795	73,702	-0.13	79,191	75,958	-4.08
Washington	408,922	512,626	25.38	404,976	491,413	21.34
West Virginia	1,116	2,967	165.86	977	2,527	158.65

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Data System (IPEDS) 1987-88 "Finance" survey.
Significant variations in states may be due to opening or closing of schools.

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Table 11--Consumer Price Index (CPI) factors:1979-80 through 1987-88

Fiscal year	CPI factor*
1987-88	1.000
1986-87	1.041
1985-86	1.065
1984-85	1.095
1983-84	1.138
1982-83	1.180
1981-82	1.231
1980-81	1.337
1979-80	1.492

*The factors used to convert current dollars to constant 1987-88 dollars.

SOURCE: U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for July 1-June 30.

Survey Methodology

Overview

Data on the financial characteristics of higher education institutions data collected annually by the National Center for Education Statistics (NCES) through the IPEDS Finance survey. This survey is part of the Integrated Postsecondary Education Data System (IPEDS), which has replaced the Higher Education General Information Survey (HEGIS). HEGIS, in operation from 1966 through 1986, collected data from those institutions accredited by an agency recognized by the Secretary of Education. Retention of the Federal Interagency Committee on Education (FICE) code in the IPEDS files allows for the identification of the higher education institutional universe.

Scope

Data collected through the fiscal year 1988 (FY88) finance survey represent the universe of 12,362 postsecondary institutions in the United States and its outlying areas in operation in fiscal year 1988. This universe of postsecondary education institutions was determined by the IPEDS Institutional Characteristics (IC) survey, conducted annually by NCES. From this IC master list of institutions, the Finance survey was mailed to 7,077 postsecondary institutions: all 4-year, 2-year public and private, less-than-2-year public institutions, and a sample of less-than-2-year private nonprofit and proprietary institutions.

The response rate for those institutions not accredited by an agency recognized by the Secretary of Education was 34.7 percent (1,041 respondents from a final in-scope survey population of 2,995 institutions). Since this response rate does not meet NCES standards, these institutions (including all less-than-2-year institutions) are not included in this report.

Response Rates by Level, Control, Sector and Form Type

Table A-1 shows the number of postsecondary institutions that received one of the two Finance survey forms by type of form; the number of institutions that were subsequently declared to be out-of-scope and deleted from the Finance universe because they did not offer postsecondary programs, had closed, or were duplicates on the file; the final in-scope universe of institutions receiving the survey; the number of in-scope institutions that responded to the survey; and the survey response rates. The overall response rate was calculated as the ratio of the number of in-scope institutions responding to the survey divided by the number of in-scope institutions receiving the survey form.

Table A-1 -- FY 1988 FINANCE SURVEY RESPONSE RATES

Higher education designation/ form type	Survey forms mailed	Out-of-scope	Final in-scope universe	Number responding	Response rate
All postsecondary	7,077	456	6,621	4,151	62.7%
Higher education institutions	3,626	0	3,626	3,110	85.8%
Form F1 subtotal (4-year, 2-year public, private)	3,360	0	3,360	2,998	89.2%
Form F2 subtotal (<2-year private, proprietary)	266	0	266	112	42.1%

Followup Procedures

Followup for nonresponse on the Finance survey was started on December 15, 1988 by telephone and letter. These institutions were asked to provide current funds revenues and expenditures by major category, or at least total current funds revenues and expenditures (if contacted by telephone).

Editing Procedures

For schools reporting total current funds revenues and expenditures data, the following editing procedures were used:

(1) Data reported in the current funds revenues and expenditures categories were totaled for restricted and unrestricted funds and compared to the reported total current funds revenues or expenditures.

(2) Differences between reported and generated totals of more than 10 percent were flagged as errors. Generated totals replaced reported totals when those differences were less than 10 percent.

(3) Consistency checks for all Parts A through K were performed and errors were flagged.

(4) Telephone calls were made to check data inconsistencies if these fell outside of the error resolution guidelines. For example, if the difference between reported totals and generated totals exceeded bounds set by the guidelines, the institutions were called; if not, generated totals replaced reported totals.

Imputation Procedures

1) The finances of nonrespondents to the FY88 finance survey (who had previously responded to the FY86 or FY87 finance surveys) were imputed as follows: Imputed data for missing institutions were based on data reported for these institutions in 1986 or 1987. That is, institutions were categorized by control and highest degree granted. Degree granted data were taken from the IPEDS completions file. If no degree completions data were available for an institution, the highest degree offered, based on the IC report, was substituted. A rate of change was calculated from previous years' total current funds revenues (Part A, line 16) for all responding institutions and was applied to the nonresponding institution's previously reported Part A data. For Parts B and E, the rate of change was calculated from total educational and general expenditures and transfers (Part B, line 12) and applied to prior year data for all of Parts B and E. For example, the rate of change for total educational and general expenditures may be different for 4-year public institutions than for 2-year private institutions.

2) For institutions that did not respond to any of the three survey years (FY86 through FY88), a hot deck strategy was used: Institutions completing the F1 form were sorted into hot deck groups formed as a combination of control, highest degree granted, geographic region, state (if public), and presence of a medical (M.D., D.D.S., D.V.M., O.D. degree) or medical related (chiropractic, optometric, or podiatric) school. A donor school was selected in the same hot deck group as the nonresponding institution. Fall enrollment data from 1987 were used to compute a full-time equivalent (FTE) enrollment figure for both the nonresponding institution and its matched institution. The ratio of the FTE of the nonresponding institution to the FTE of the donor institution was computed. The resulting factor was multiplied by the donor institution's actual value for those revenue and expenditure items which enrollment directly affects: tuition and fees, government appropriations, grants and contracts, sales and service of educational activities, instruction, scholarship and fellowship expenditures. All other items on the recipient's record were taken without adjustment from the donor record. This process was repeated for every data item in Parts A, B, and E.

For institutions completing the F2 form, branch campuses with similar names (e.g., branch campuses of Bryant & Stratton) that reported data were used as donor schools. For other institutions, a donor school was selected in the same hot deck group as the responding institution and then the procedure described above was followed.

Appendix: Data Category Definitions, Figures 1-9

Data category	Includes
Revenues:	
Tuition	Tuition
Federal government	
Figures 1-5 (consistent with Digest of Education Statistics)	Federal appropriations Federal grants and contracts Independent operations
Figures 6-9 (consistent with HEGIS publications)	Federal appropriations Federal grants and contracts (includes Pell grants)
State and local government	State and local appropriations State and local grants and contracts
Sales and services	
Figures 1-5 (consistent with Digest of Education Statistics)	Sales and services of education activities Auxiliary enterprises Hospitals
Figures 6-9 (consistent with HEGIS publications)	Sales and services of education activities Auxiliary enterprises Hospitals Independent operations
Other	Other sources Endowment income Private gifts and grants

Expenditures:

Instruction	Instruction
Research and public service	Research Public service
Administration	Academic support Student services Institution support Operation and maintenance of plant Mandatory transfers
Scholarships and fellowships	Scholarships and fellowships
Self supporting operations	Auxiliary enterprises Hospitals Independent operations

Complete definitions of financial categories are included in Financial Accounting and Reporting Manual, National Association of College and University Business Officers and KPMG Peat Marwick.

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